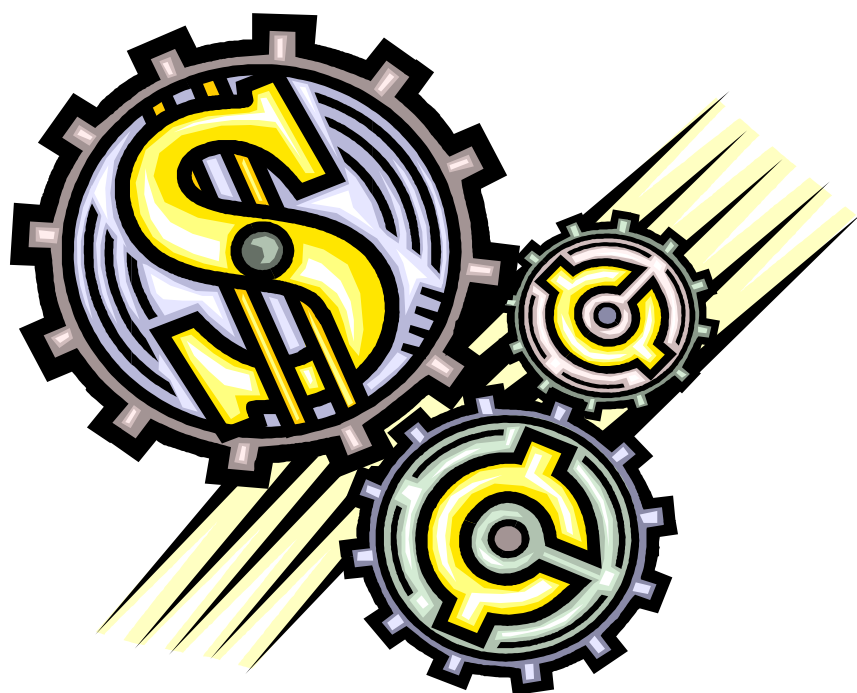

GENERAL GOVERNMENT



GENERAL GOVERNMENT

General Government

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General Government

Activity Overview

The General Government section of the Budget includes the General Fund, District Court, PILT and other funds controlled by departments in the General Fund (i.e. Clerk & Recorder responsible for Records Preservations / Planning responsible for Planning Board & Zoning funds).

The largest fund within this grouping is the County General Fund. The General Fund supports 16 departments comprising the administrative activities of the county. These departments include County Commission, Clerk & Recorder (Recording, Elections and Accounting activities), Treasurer (Property Tax Collection, Motor Vehicle and Delinquent Tax Collections activities), Auditor, Information Services, Attorney, Justice Courts, Human Resources, Finance Office, Grant Administration, Geographic Information Services, Clerk of District Court (Clerk and Public Administrator) Superintendent of Schools, Planning, and Miscellaneous.

Working Capital/Fund Balance (Cash) is being used to fund \$5,148,318 in expenses. Revenues are projected to be \$9,592,577 and Expenses are set at \$14,780,895. A major component of General Government is the County's General Fund. Included in the General Fund is \$185,000 in contingency available for all county operating departments and funds. As we all know it is impossible to predict what will transpire over the next year and the contingency is the county's only method to immediately address problems.

Also included in the General Fund is \$50,000 for Consulting services for the services associated with planning, transportation, facilities or other projects. The General Government Operating Reserves are set at \$1,240,942 approximately 8.41%. This reserve is used to pay bills for the period between tax collections (June to November and December to May). Without adequate reserves the county would have to borrow money, with interest costs reducing levels of service.

The FY 09 Preliminary Budget will complete the elimination of the District Court Fund. All activities not assumed by the state are reported in the County General Fund. Those activities taken over by the state include District Court Departments 1, 2 and 3, Juvenile Probation and Public Defenders.

Several positions were funded for part of the FY 08 year. Those positions are funded for all of FY 09. In addition, the County Commission approved the following changes in Full Time Equivalents (FTE's) for General Government Activities

- County Administrator added a Procurement Officer;
 - Clerk of District Court eliminated Clerk in August;
 - Grants eliminated – ½ FTE Admin. Support;
 - Human Resources eliminated – 1 Payroll Specialist;
 - Planning eliminated – ½ Admin. Support;
 - Treasurer – funded for full year position added last year;
 - Funding of a 1% increase in Elected Official and a 2% Classified Employee wages, plus the possibility of an additional 2% for merit wage adjustments.
-

GENERAL GOVERNMENT

General Government

The following table shows the FY 09 Final Operating Approved Expenditures (Budget), Cash Reserve, Cash, Non-Tax Revenue, Taxes and Millage needed to generate tax revenues, for the General Government Activities:

COUNTY OF GALLATIN GENERAL GOVERNMENT FUND ACTIVITY RECAP FY 2009 FINAL OPERATING AND CAPITAL BUDGET											
Fund No.	Description	Budget	Cash Reserved	Res. %	Total Requirement	Cash	Non-Tax Revenues	Taxes	Mill Value	FY 2009 Mills	FY 2008 Mills
General Government											
1000	General	9,055,104	893,675	9.87%	9,948,778	2,550,836	5,658,533	1,739,408	209,639	8.30	12.26
	Planning and Zoning	244,223	30,000	12.28%	274,223	80,712	6,400	187,110	Various	-	
2372	Permissive Medical Levy	342,526	13,527	3.95%	356,053	9,896	-	346,157	209,639	1.65	
2393	Records Preservation	988,187	-	0.00%	988,187	823,187	165,000	-	-	-	
2860	County Land Planning	132,817	-	0.00%	132,817	96,817	36,000	-	-	-	
2902	P.I.L.T.	1,163,509	75,000	6.45%	1,238,509	1,237,009	1,500	-	-	-	
4010	County Capital Projects	727,694	211,210	29.02%	938,904	761,704	177,200	-	209,639	-	
6100	Central Communications	-	-	0.00%	-	-	-	-	-	-	
6070	Employee Health Ins.	1,118,691	287,802	25.73%	1,406,494	751,159	655,335	-	209,639	-	
6110	Copier Revolving	116,557	-	0.00%	116,557	101,557	15,000	-	-	-	
6120	Liability Insurance Fund	480,499	-	0.00%	480,499	67,219	413,280	-	-	-	
	County Incentive Fund	3,977	-	0.00%	3,977	2,677	1,300	-	-	-	
	TOTAL GENERAL GOVT.	14,373,784	1,511,214	10.51%	15,884,997	6,482,773	7,129,548	2,272,675			

The General Government Activity Represented only 14.31% of the County Budget and required only 7.97% of the tax Revenues for all activities.

	<u>FY 2008</u>	<u>FY 2009</u>
• Approved Budget	15.93%	14.31%
• Cash Used to Fund Budget	17.94%	17.32%
• Non-Tax Revenues	19.67%	16.49%
• Taxes	8.68%	7.97%

GENERAL GOVERNMENT

General Government

GENERAL GOVERNMENT ACTIVITY SUMMARY

Object of Expenditure	Actual FY 2007	Final FY 2008	Actual FY 2008	Request FY 2009	Preliminary FY 2009	Final FY 2009
Personnel	6,978,715	6,709,256	6,210,908	6,844,393	8,425,283	8,329,357
Operations	4,601,253	5,272,463	4,297,069	5,037,438	4,443,130	4,154,360
Debt Service	417,017	403,805	702,560	984,453	834,733	684,733
Capital Outlay	735,606	2,907,108	1,244,291	1,853,507	875,265	1,205,335
Transfers Out	-	-	-	-	-	-
TOTAL	12,732,591	15,292,632	12,454,828	14,719,791	14,578,412	14,373,784

Budget By Fund Group

General Fund	9,232,213	9,235,406	8,123,487	9,282,459	9,225,308	9,055,104
Special Revenue Funds	3,500,378	2,424,291	1,737,164	2,909,719	2,671,398	2,627,039
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	347,196	1,126,223	1,126,223	1,126,223	212,952	727,694
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	2,276,757	2,501,542	1,209,441	1,142,915	2,248,536	1,715,748
Trust & Agency Funds	351,553	5,170	258,475	258,475	220,218	248,201
TOTAL	15,708,097	15,292,632	12,454,790	14,719,791	14,578,412	14,373,784

Funding Sources

Tax Revenues	2,152,230	2,375,011	2,351,261	3,261,485	2,909,485	2,272,675
Non-Tax Revenues	7,268,178	6,784,892	6,852,741	6,728,704	6,833,704	7,129,548
Cash Reappropriated	6,287,688	6,132,729	3,250,788	4,729,602	4,835,223	4,971,561
	15,708,096	15,292,632	12,454,790	14,719,791	14,578,412	14,373,784

Activity Personnel Summary:

Personnel Summary

No	FT/PT	Title	FTE
1	11	Elected Officials	11.00
2	10	Department Heads	8.00
3	35	Professional Staff	29.96
4	25	Para Professional Staff	20.50
5	56	Support Staff	52.10
Total Program FTE			121.56